

## Nonmajor Enterprise Funds

### Enterprise Funds:

*The Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises. It is the intent that the cost of providing such goods or services will be recovered through user charges.*

**The Department of Alcoholic Beverage Control** operates facilities for the distribution and sale of distilled spirits and wine.

**Risk Management** accounts for pooled resources received and used by the Department of Treasury for financing local government insurance programs. This includes Local Entities Bond Insurance, Public Officials Insurance, Law Enforcement Insurance, and Commuter Rail Insurance.

**The Local Choice Health Care Program** administers a health care plan for the employees of participating local governments.

**The Virginia Industries for the Blind** manufactures products for sale to governments, certain private organizations, and the general public.

**The Consolidated Laboratory** provides water testing services and a newborn screening program.

**eVA Procurement System** accounts for the statewide electronic procurement system.

**The Department of Environmental Quality** accounts for the Title V program that offers services to the general public.

**The Wireless E-911 Service Board** assists in the establishment of wireless E-911 service in Virginia localities.

**The Virginia Museum of Fine Arts** accounts for gift shop and food service activities.

**The Science Museum of Virginia** accounts for gift shop activities.

**Mental Health Local Funds** account for the canteen store and work activity programs.

**The Division of Legislative Services** accounts for sales of the Virginia Register, a publication which lists all proposed and final state agency regulations.

**The Virginia School for the Deaf and Blind – Staunton** accounts for the Student Center activity.

## Combining Statement of Net Assets – Nonmajor Enterprise Funds

June 30, 2002

(Dollars in Thousands)

	Department of Alcoholic Beverage Control	Risk Management	Local Choice Health Care	Virginia Industries for the Blind
<b>Assets</b>				
Current Assets:				
Cash and Cash Equivalents	\$ 275	\$ 22,713	\$ 7,939	\$ 2,673
Investments	19	14,280	660	-
Receivables (Net)	3,097	676	8,020	558
Inventory	27,192	-	-	1,524
Prepaid Items	709	-	-	-
Other Assets	130	50	-	1
Total Current Assets	31,422	37,719	16,619	4,756
Noncurrent Assets:				
Prepaid Items	-	-	110	-
Nondepreciable Capital Assets	1,577	-	-	149
Depreciable Capital Assets, Net	17,705	-	-	415
Total Noncurrent Assets	19,282	-	110	564
Total Assets	\$ 50,704	\$ 37,719	\$ 16,729	\$ 5,320
<b>Liabilities</b>				
Current Liabilities:				
Accounts Payable	\$ 10,321	\$ 327	\$ 745	\$ 478
Due to Other Funds	5,170	-	-	-
Interfund Payable	23,440	-	-	-
Deferred Revenue and Deferred Credit	90	577	-	-
Claims Payable	-	10,878	14,886	-
Obligations Under Securities Lending Program	21	2,042	725	-
Other Liabilities	-	-	-	-
Long-Term Liabilities Due within One Year	3,326	43	-	142
Total Current Liabilities	42,368	13,867	16,356	620
Noncurrent Liabilities:				
Interfund Payable	-	-	-	-
Long-Term Liabilities Due in More Than One Year	12,055	6	-	184
Total Noncurrent Liabilities	12,055	6	-	184
Total Liabilities	54,423	13,873	16,356	804
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	13,588	-	-	564
Unrestricted	(17,307)	23,846	373	3,952
Total Net Assets	\$ (3,719)	\$ 23,846	\$ 373	\$ 4,516

Consolidated Laboratory	eVA Procurement System	Department of Environmental Quality	Wireless E-911 Service Board	Virginia Museum of Fine Arts	Science Museum of Virginia	Mental Health Local Funds
\$ 1,311	\$ 120	\$ 10,907	\$ 45,691	\$ 826	\$ 111	\$ 336
-	-	907	3,798	-	-	52
-	-	-	4,071	148	-	-
22	-	-	-	397	66	-
-	-	-	-	-	3	-
-	-	-	-	7	-	-
1,333	120	11,814	53,560	1,378	180	388
-	-	-	-	-	-	-
-	-	-	-	-	-	-
393	-	199	6	-	39	-
393	-	199	6	-	39	-
\$ 1,726	\$ 120	\$ 12,013	\$ 53,566	\$ 1,378	\$ 219	\$ 388
\$ 168	\$ 660	\$ 54	\$ 548	19	\$ 6	\$ -
162	-	1,284	-	-	-	-
-	-	-	-	-	-	-
1,121	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	996	4,174	-	-	-
-	-	-	-	88	-	101
64	25	16	6	1	-	-
1,515	685	2,350	4,728	108	6	101
-	1,450	-	-	-	-	-
93	33	797	7	86	22	-
93	1,483	797	7	86	22	-
1,608	2,168	3,147	4,735	194	28	101
393	-	199	6	-	39	-
(275)	(2,048)	8,667	48,825	1,184	152	287
\$ 118	\$ (2,048)	\$ 8,866	\$ 48,831	\$ 1,184	\$ 191	\$ 287

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**Combining Statement of Net Assets – Nonmajor Enterprise Funds** *(Continued from previous page)*

June 30, 2002

(Dollars in Thousands)

	Division of Legislative Services	School for the Deaf and Blind - Staunton	Total
<b>Assets</b>			
Current Assets:			
Cash and Cash Equivalents	\$ 8	2	\$ 92,912
Investments	-	-	19,716
Receivables (Net)	-	-	16,570
Inventory	-	-	29,201
Prepaid Items	-	-	712
Other Assets	-	-	188
Total Current Assets	8	2	159,299
Noncurrent Assets:			
Prepaid Items	-	-	110
Nondepreciable Capital Assets	-	-	1,726
Depreciable Capital Assets, Net	-	-	18,757
Total Noncurrent Assets	-	-	20,593
Total Assets	\$ 8	\$ 2	\$ 179,892
<b>Liabilities</b>			
Current Liabilities:			
Accounts Payable	\$ -	\$ -	\$ 13,326
Due to Other Funds	-	-	6,616
Interfund Payable	-	-	23,440
Deferred Revenue and Deferred Credit	-	-	1,788
Claims Payable	-	-	25,764
Obligations Under Securities Lending Program	-	-	7,958
Other Liabilities	-	-	189
Long-Term Liabilities Due within One Year	-	-	3,623
Total Current Liabilities	-	-	82,704
Noncurrent Liabilities:			
Interfund Payable	-	-	1,450
Long-Term Liabilities Due in More Than One Year	-	-	13,283
Total Noncurrent Liabilities	-	-	14,733
Total Liabilities	-	-	97,437
<b>Net Assets</b>			
Invested in Capital Assets, Net of Related Debt	-	-	14,789
Unrestricted	8	2	67,666
Total Net Assets	\$ 8	\$ 2	\$ 82,455



**Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets –  
Nonmajor Enterprise Funds**

For the Fiscal Year Ended June 30, 2002  
(Dollars in Thousands)

	Department of Alcoholic Beverage Control	Risk Management	Local Choice Health Care	Virginia Industries for the Blind
<b>Operating Revenues:</b>				
Charges for Sales and Services	\$ 353,027	\$ 5,245	\$ 99,846	\$ 11,106
Other	7,528	9	597	-
Total Operating Revenues	360,555	5,254	100,443	11,106
<b>Operating Expenses:</b>				
Cost of Sales and Services	228,355	-	-	6,174
Prizes and Claims	-	4,209	95,860	-
Personal Services	55,387	561	-	3,535
Contractual Services	11,688	-	6,225	717
Supplies and Materials	1,859	-	-	-
Depreciation and Amortization	5,060	-	-	22
Rent, Insurance, and Other Related Charges	11,324	2,538	-	421
Non-recurring Cost Estimate Payments to Providers	-	-	-	-
Other	2,652	-	-	217
Total Operating Expenses	316,325	7,308	102,085	11,086
Operating Income (Loss)	44,230	(2,054)	(1,642)	20
<b>Nonoperating Revenues (Expenses):</b>				
Interest, Dividends, Rents, and Other Investment Income	21	2,186	419	-
Other	(97)	(69)	(26)	(3)
Total Nonoperating Revenues (Expenses)	(76)	2,117	393	(3)
Income (Loss) Before Transfers	44,154	63	(1,249)	17
Operating Transfers In	103	-	-	-
Operating Transfers Out	(46,240)	-	-	(19)
Change in Net Assets	(1,983)	63	(1,249)	(2)
Total Net Assets, July 1, as restated	(1,736)	23,783	1,622	4,518
Total Net Assets (Deficit), June 30	\$ (3,719)	\$ 23,846	\$ 373	\$ 4,516

Consolidated Laboratory	eVA Procurement System	Department of Environmental Quality	Wireless E-911 Service Board	Virginia Museum of Fine Arts	Science Museum of Virginia	Mental Health Local Funds
\$ 2,801	\$ 16	\$ 9,912	\$ 27,148	\$ 2,391	\$ 549	\$ 549
-	-	-	-	-	-	-
2,801	16	9,912	27,148	2,391	549	549
-	-	-	-	1,084	301	579
-	-	-	-	-	-	-
1,109	680	9,240	223	960	158	-
414	998	1,251	100	62	24	-
783	4	36	7	64	4	-
87	-	32	-	-	15	-
604	372	-	35	-	-	-
-	-	-	20,754	-	-	-
10	11	30	10	5	-	11
3,007	2,065	10,589	21,129	2,175	502	590
(206)	(2,049)	(677)	6,019	216	47	(41)
-	-	-	-	-	-	-
-	-	613	1,944	16	-	-
-	-	(31)	(121)	-	(35)	-
-	-	582	1,823	16	(35)	-
(206)	(2,049)	(95)	7,842	232	12	(41)
-	-	-	-	-	-	-
-	-	-	(125)	(505)	-	-
(206)	(2,049)	(95)	7,717	(273)	12	(41)
324	1	8,961	41,114	1,457	179	328
\$ 118	\$ (2,048)	\$ 8,866	\$ 48,831	\$ 1,184	\$ 191	\$ 287

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**Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets –  
Nonmajor Enterprise Funds** *(Continued from previous page)*

For the Fiscal Year Ended June 30, 2002  
(Dollars in Thousands)

	Division of Legislative Services	School for the Deaf and Blind - Staunton	Total
<b>Operating Revenues:</b>			
Charges for Sales and Services	\$ 40	\$ 5	\$ 512,635
Other	-	-	8,134
Total Operating Revenues	40	5	520,769
<b>Operating Expenses:</b>			
Cost of Sales and Services	-	6	236,499
Prizes and Claims	-	-	100,069
Personal Services	-	-	71,853
Contractual Services	41	-	21,520
Supplies and Materials	-	-	2,757
Depreciation and Amortization	-	-	5,216
Rent, Insurance, and Other Related Charges	-	-	15,294
Non-recurring Cost Estimate Payments to Providers	-	-	20,754
Other	-	-	2,946
Total Operating Expenses	41	6	476,908
Operating Income (Loss)	(1)	(1)	43,861
<b>Nonoperating Revenues (Expenses):</b>			
Interest, Dividends, Rents, and Other Investment Income	-	-	5,199
Other	-	-	(382)
Total Nonoperating Revenues (Expenses)	-	-	4,817
Income (Loss) Before Transfers	(1)	(1)	48,678
Operating Transfers In	-	-	103
Operating Transfers Out	-	-	(46,889)
Change in Net Assets	(1)	(1)	1,892
Total Net Assets, July 1, as restated	9	3	80,563
Total Net Assets (Deficit), June 30	\$ 8	\$ 2	\$ 82,455





## Combining Statement of Cash Flows – Nonmajor Enterprise Funds

For the Fiscal Year Ended June 30, 2002

(Dollars in Thousands)

	Department of Alcoholic Beverage Control	Risk Management	Local Choice Health Care	Virginia Industries for the Blind
<b>Cash Flows from Operating Activities:</b>				
Receipts for Sales and Services	\$ 353,194	\$ 1,562	\$ 99,714	\$ 7,578
Internal Activity-Receipts from Other Funds	-	-	-	3,828
Internal Activity-Payments to Other Funds	-	-	-	(133)
Payments to Suppliers for Goods and Services	(244,163)	(1,174)	-	(6,125)
Payments for Prizes, Claims, and Loss Control	-	(3,965)	(94,405)	-
Payments to Employees	(53,478)	(583)	-	(3,676)
Payments to Providers for Non-recurring Cost Estimates	-	-	-	-
Other Operating Revenue	7,229	-	-	-
Other Operating Expense	(11,688)	-	(5,722)	(1,236)
Net Cash Provided by (Used for) Operating Activities	51,094	(4,160)	(413)	236
<b>Cash Flows from Noncapital Financing Activities:</b>				
Transfers In From Other Funds	103	-	-	-
Transfers Out to Other Funds	(144,496)	-	-	(19)
Other Noncapital Financing Receipt Activities	101,909	-	-	-
Net Cash Provided by (Used for) Noncapital Financing Activities	(42,484)	-	-	(19)
<b>Cash Flows from Capital and Related Financing Activities:</b>				
Acquisition of Fixed Assets	(8,661)	-	-	-
Net Cash Provided By (Used for) Capital and Related Financing Activities	(8,661)	-	-	-
<b>Cash Flows from Investing Activities:</b>				
Purchase of Investments	-	(4,544)	-	-
Proceeds from Sales or Maturities of Investments	-	3,631	-	-
Investment Income on Cash, Cash Equivalents, and Investments	2	2,089	458	-
Net Cash Provided by (Used for) Investing Activities	2	1,176	458	-
Net Increase (Decrease) in Cash and Cash Equivalents	(49)	(2,984)	45	217
Cash and Cash Equivalents, July 1, as restated	454	25,747	7,894	2,457
<b>Cash and Cash Equivalents, June 30</b>	<b>\$ 405</b>	<b>\$ 22,763</b>	<b>\$ 7,939</b>	<b>\$ 2,674</b>
<b>Reconciliation of Cash and Cash Equivalents:</b>				
Per the Statement of Net Assets:				
Cash and Cash Equivalents	\$ 275	\$ 22,713	\$ 7,939	\$ 2,673
Cash and Travel Advances	130	50	-	1
Cash and Cash Equivalents per the Statement of Cash Flows	<u>\$ 405</u>	<u>\$ 22,763</u>	<u>\$ 7,939</u>	<u>\$ 2,674</u>

Consolidated Laboratory	eVA Procurement System	Department of Environmental Quality	Wireless E-911 Service Board	Virginia Museum of Fine Arts	Science Museum of Virginia	Mental Health Local Funds
\$ 2,645	\$ 16	\$ 9,912	\$ 26,058	\$ 2,349	\$ 551	\$ 575
-	-	-	-	-	-	-
-	-	-	(775)	-	-	-
(1,243)	(386)	(72)	(36)	(1,140)	(343)	(579)
-	-	-	-	-	-	-
(1,070)	(589)	(9,090)	(213)	(913)	(139)	-
-	-	-	(20,276)	-	-	-
-	-	-	-	-	-	-
(417)	(372)	(1,313)	(77)	(131)	(24)	(11)
(85)	(1,331)	(563)	4,681	165	45	(15)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	(125)	(505)	-	-
-	1,450	-	-	-	-	-
-	1,450	-	(125)	(505)	-	-
(173)	-	-	-	-	(2)	-
(173)	-	-	-	-	(2)	-
-	-	-	-	-	-	(52)
-	-	-	-	-	-	-
-	-	664	2,199	16	-	-
-	-	664	2,199	16	-	(52)
(258)	119	101	6,755	(324)	43	(67)
1,569	1	10,806	38,936	1,157	68	403
<u>\$ 1,311</u>	<u>\$ 120</u>	<u>\$ 10,907</u>	<u>\$ 45,691</u>	<u>\$ 833</u>	<u>\$ 111</u>	<u>\$ 336</u>
-	-	-	-	-	-	-
1,311	120	10,907	45,691	826	111	336
-	-	-	-	7	-	-
<u>\$ 1,311</u>	<u>\$ 120</u>	<u>\$ 10,907</u>	<u>\$ 45,691</u>	<u>\$ 833</u>	<u>\$ 111</u>	<u>\$ 336</u>

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**Combining Statement of Cash Flows – Nonmajor Enterprise Funds (Continued from previous page)**

For the Fiscal Year Ended June 30, 2002  
(Dollars in Thousands)

	Division of Legislative Services	School for the Deaf and Blind - Staunton	Total
<b>Cash Flows from Operating Activities:</b>			
Receipts for Sales and Services	\$ 40	\$ 5	\$ 504,199
Internal Activity-Receipts from Other Funds	-	-	3,828
Internal Activity-Payments to Other Funds	-	-	(908)
Payments to Suppliers for Goods and Services	-	(6)	(255,267)
Payments for Prizes, Claims, and Loss Control	-	-	(98,370)
Payments to Employees	-	-	(69,751)
Payments to Providers for Non-recurring Cost Estimates	-	-	(20,276)
Other Operating Revenue	-	-	7,229
Other Operating Expense	(41)	-	(21,032)
Net Cash Provided by (Used for) Operating Activities	(1)	(1)	49,652
<b>Cash Flows from Noncapital Financing Activities:</b>			
Transfers In From Other Funds	-	-	103
Transfers Out to Other Funds	-	-	(145,145)
Other Noncapital Receipt Activities	-	-	103,359
Net Cash Provided by (Used for) Noncapital Financing Activities	-	-	(41,683)
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Acquisition of Fixed Assets	-	-	(8,836)
Net Cash Provided By (Used for) Capital and Related Financing Activities	-	-	(8,836)
<b>Cash Flows from Investing Activities:</b>			
Purchase of Investments	-	-	(4,596)
Proceeds from Sales or Maturities of Investments	-	-	3,631
Investment Income on Cash, Cash Equivalents, and Investments	-	-	5,428
Net Cash Provided by (Used for) Investing Activities	-	-	4,463
Net Increase (Decrease) in Cash and Cash Equivalents	(1)	(1)	3,596
<b>Cash and Cash Equivalents, July 1, as restated</b>	9	3	89,504
<b>Cash and Cash Equivalents, June 30</b>	<u>\$ 8</u>	<u>\$ 2</u>	<u>\$ 93,100</u>
<b>Reconciliation of Cash and Cash Equivalents</b>			
Per the Statement of Net Assets:			
Cash and Cash Equivalents	\$ 8	\$ 2	\$ 92,912
Cash and Travel Advances	-	-	188
Cash and Cash Equivalents per the Statement of Cash Flows	<u>\$ 8</u>	<u>\$ 2</u>	<u>\$ 93,100</u>

	Department of Alcoholic Beverage Control	Risk Management	Local Choice Health Care	Virginia Industries for the Blind
<b>Reconciliation of Operating Income</b>				
<b>To Net Cash Provided by (Used for)</b>				
<b>Operating Activities:</b>				
Operating Income (Loss)	\$ 44,230	\$ (2,054)	\$ (1,642)	\$ 20
<b>Adjustments to Reconcile Operating</b>				
<b>Income to Net Cash Provided by (Used for)</b>				
<b>Operating Activities:</b>				
Depreciation and Amortization	5,060	-	-	22
Miscellaneous Nonoperating Income	21	-	-	-
Other Expenses	(97)	-	-	-
Change in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	(70)	(658)	(729)	311
(Increase) Decrease in Inventory	(1,985)	-	-	(187)
(Increase) Decrease in Prepaid Items	88	1,785	-	-
Increase (Decrease) in Accounts Payable	1,922	(193)	(285)	1
Increase (Decrease) in Claims Payable	-	(72)	2,243	-
Increase (Decrease) in Due to Other Funds	-	-	-	-
Increase (Decrease) in Deferred Revenue	15	(3,017)	-	-
Increase (Decrease) in Other Liabilities	-	-	-	-
Increase (Decrease) in Long-Term Liabilities: Due Within One Year	(246)	43	-	45
Increase (Decrease) in Long-Term Liabilities: Due in More Than One Year	2,156	6	-	24
Net Cash Provided by (Used for) Operating Activities	<u>\$ 51,094</u>	<u>\$ (4,160)</u>	<u>\$ (413)</u>	<u>\$ 236</u>
<b>Noncash Investing, Capital, and Financing Activities:</b>				
The following transactions occurred prior to the statement of net assets date:				
Installment Purchases Used to Finance Capital Assets	\$ 4,619	\$ -	\$ -	\$ -
Change in Fair Value of Investments	-	245	-	-
Total Noncash, Investing, Capital, and Financing Activities	<u>\$ 4,619</u>	<u>\$ 245</u>	<u>\$ -</u>	<u>\$ -</u>

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**Combining Statement of Cash Flows – Nonmajor Enterprise Funds** *(Continued from previous page)*

For the Fiscal Year Ended June 30, 2002  
(Dollars in Thousands)

	Consolidated Laboratory	eVA Procurement System	Department of Environmental Quality	Wireless E-911 Service Board
<b>Reconciliation of Operating Income</b>				
<b>To Net Cash Provided by (Used for)</b>				
<b>Operating Activities:</b>				
Operating Income (Loss)	\$ (206)	\$ (2,049)	\$ (677)	\$ 6,019
<b>Adjustments to Reconcile Operating</b>				
<b>Income to Net Cash Provided by (Used for)</b>				
<b>Operating Activities:</b>				
Depreciation and Amortization	87	-	32	-
Miscellaneous Nonoperating Income	-	-	-	-
Other Expenses	-	-	7	-
Change in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	2	-	-	(1,089)
(Increase) Decrease in Inventory	20	-	-	-
(Increase) Decrease in Prepaid Items	-	-	-	-
Increase (Decrease) in Accounts Payable	86	660	(43)	(258)
Increase (Decrease) in Claims Payable	-	-	-	-
Increase (Decrease) in Due to Other Funds	55	-	(14)	-
Increase (Decrease) in Deferred Revenue	(158)	-	-	-
Increase (Decrease) in Other Liabilities	-	-	-	-
Increase (Decrease) in Long-Term Liabilities: Due Within One Year	15	25	(36)	6
Increase (Decrease) in Long-Term Liabilities: Due in More Than One Year	14	33	168	3
Net Cash Provided by (Used for) Operating Activities	<u>\$ (85)</u>	<u>\$ (1,331)</u>	<u>\$ (563)</u>	<u>\$ 4,681</u>
<b>Noncash Investing, Capital, and Financing Activities:</b>				
The following transactions occurred prior to the statement of net assets date:				
Installment Purchases Used to Finance Capital Assets	\$ -	\$ -	\$ -	\$ -
Change in Fair Value of Investments	-	-	-	-
Total Noncash, Investing, Capital, and Financing Activities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Virginia Museum of Fine Arts	Science Museum of Virginia	Mental Health Local Funds	Division of Legislative Services	School for the Deaf and Blind - Staunton	Total
\$ 216	\$ 47	\$ (41)	\$ (1)	\$ (1)	\$ 43,861
-	15	-	-	-	5,216
-	-	-	-	-	21
-	(35)	-	-	-	(125)
(68)	2	-	-	-	(2,299)
26	(5)	-	-	-	(2,131)
-	(3)	-	-	-	1,870
(56)	6	-	-	-	1,840
-	-	-	-	-	2,171
-	-	-	-	-	41
-	-	-	-	-	(3,160)
25	-	26	-	-	51
-	-	-	-	-	(148)
22	18	-	-	-	2,444
<u>\$ 165</u>	<u>\$ 45</u>	<u>\$ (15)</u>	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>\$ 49,652</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,619
-	-	-	-	-	245
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,864</u>

